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Daniel C. Dixon

RECORDATION NO. 29298 FILED

May 12, 2010

MAY 18 '10 -3 04 PM

SURFACE TRANSPORTATION BOARD

Karen January
Section Administration
Surface Transportation Board
Office of Proceedings
395 E Street, SW
Washington, DC 20423-0001

Re: "Estate of William A. Macomber to William A. Macomber Item IV Trust- GST Qtip"
One (1). 100 ton, 4700 cubic foot covered hopper railcar
Car No. NOKL 67041

"William A. Macomber, Item IV Trust- GST QTIP" to Mark L. Hiler
One (1). 100 ton, 4700 cubic foot covered hopper railcar
Car No. NOKL 67041

Dear Ms. January:

Enclosed herewith please find original and two (2) copies of the following executed Bill of Sale:

1. Bill of Sale from Estate of William A. Macomber to William A. Macomber, Item IV Trust- GST QTIP. **PLEASE RECORD THIS BILL OF SALE FIRST.**
2. Bill of Sale from William A. Macomber to Mark L. Hiler

Please record said documents and return the recorded Bills of Sales to this office in the enclosed reply envelope. Also enclosed is our firm's checks totaling \$82.00, which serves as your recording fee.

If you have any questions, please do not hesitate to contact me. Thank you for your cooperation and assistance in this manner.

Very truly yours,

FEENEY & DIXON, L.L.P.

By: *David C. Dixon*
David C. Dixon, Esq.

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SURFACE TRANSPORTATION BOARD

PREPARED BY:



David C. Dixon, Esq.
An Attorney at Law of the
State of New Jersey

Bill of Sale

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, William A. Macomber, Item IV Trust-GST QTIP, having an address at c/o John D. Wilson, Sr. Trust & Estates Officer Private Wealth Management, J.P. Morgan, 1 East Ohio St. In1-0175, 17th floor, Indianapolis, In 46228 (hereinafter called "Seller"), for the sum of **ONE and no/100 (\$1.00) DOLLARS** and other good and valuable consideration, paid by Mark T. Hiler, having an address at 64 Lyonsville Road, Boonton, New Jersey 07005 (hereinafter called "Buyer"), receipt of which is hereby acknowledged by Seller, does hereby bargain, sell, assign, transfer and make available for possession and delivery at its current location unto the Buyer, its successors and assigns forever, the following units of railroad equipment (hereinafter the "PROPERTY"):

<u>Number of Units</u>	<u>Description</u>	<u>Car Nos./Ident.</u>
1	100-ton, 4700 cubic foot Covered hopper railcar	NOKL 67041

Seller hereby warrants that it is the legal owner of the PROPERTY, that it has full rights and powers to effect the sale of the PROPERTY, and that on delivery, the PROPERTY will be free of all mortgages, liens or any other claims against it.

Seller assigns and transfers to the Buyer all of the right, title, and interest in and to the PROPERTY described above.

Seller transfers and sells the aforesaid PROPERTY in an "as is, where is" condition, with no guarantees as to operability, sustainability, or fitness. Seller makes no express or implied warranties of any nature or sort whatsoever concerning said PROPERTY, including without limitation any warranty as to the merchantability or fitness for a particular purpose.

Seller warrants that to his/her knowledge, title to this PROPERTY has not been transferred prior to this date to any other Buyer.

Seller transfers all right, title and interest in the above rail car, including any insurance, but reserves the right to income earned by the Property prior to the date of closing of this sale.

Buyer agrees to become a member of the Cooperative, known as Charter Meridian Services Association, and assumes all obligations of the existing management agreements and leases that have

not specifically been excluded herein. Buyer agrees to indemnify and hold-harmless Seller, from and against any claims, charges, or costs, incurred following the date of closing of this sale.

Buyer assumes any risks associated with the purchase of the railcar being purchased sight-unseen and without any maintenance records.

Buyer is represented by legal counsel who has reviewed the documents prepared by the Seller's legal counsel. Buyer and Seller are responsible for their respective legal fees billed by their legal counsel.

Recording this document is optional and either the Buyer or the Seller can choose to record it. The party requesting recording will be responsible for payment of any recording fees.

Seller, for him/herself; his/her heirs, executors, and administrators, covenant and agree to and with the Buyer, to warrant and defend the sale of the PROPERTY, unto the Buyer, his executors, administrators, and assigns, against all lawful claims.

Seller, for him/herself; his/her heirs, executors, and administrators, covenant and agree that he/she holds good and marketable title to the PROPERTY, no other person or party holds any interest therein, and have delivered to Buyer an Affidavit of Title, upon which Buyer has relied in accepting title hereto.

Dated: March 23, 2010 at Indianapolis, IN
(Date) (City, State)

SELLER(S):

WITNESS/ATTEST:

William A. Macomber, Item IV Trust-GST QTIP





John D. Wilson, Sr. Trustee

BUYER(S):

WITNESS/ATTEST:

Mark T. Hiler



